

BERA HOLDİNG A.Ş.
CONSOLIDATED BALANCE SHEETS AT 31.03.2021 AND 31.12.2020
(Amounts expressed in TL unless otherwise stated)

	Notes	<i>Reviewed</i> 31.03.2021	<i>Audited</i> 31.12.2020
<u>ASSETS</u>			
Current Assets			
Cash and cash equivalent	53	395.347.292	362.039.933
Trade receivables			
- Other trade receivables from third parties	7	834.435.952	711.080.909
Other receivables			
- Other receivables from related parties	6	590.815	520.885
- Other receivables from third parties	9	135.738.904	210.021.284
Inventories	10	754.623.164	755.097.786
Prepaid expenses	12	107.484.486	89.681.336
Prepaid taxes	40	296.503	213.148
Other current assets	29	47.158.264	51.574.762
SUB TOTAL		2.275.675.380	2.180.230.043
Assets and disposal groups classified as held for sale	39	11.512.663	11.512.663
TOTAL CURRENT ASSETS		2.287.188.043	2.191.742.706
Non - current assets			
Financial investments	47	97.662.740	91.499.463
Trade receivables			
- Other trade receivables from third parties	7	49.371.821	39.765.295
Other receivables			
- Other receivables from third parties	9	20.867	20.867
Biological assets	11	14.420.438	16.607.759
Investment properties	13	519.646.714	519.822.588
Tangible assets	14	1.567.673.884	1.547.711.844
Right of usage of assets	15	1.106.154	1.174.718
Intangible assets			
- Other intangible assets	17	22.752.787	16.962.787
Prepaid expenses	12	9.858.144	8.452.388
Deferred tax assets	40	63.423.493	55.237.783
Other non-current assets	29	4.777.411	2.077.284
TOTAL NON - CURRENT ASSETS		2.350.714.453	2.299.332.776
TOTAL ASSETS		4.637.902.496	4.491.075.482